

Fig. 1

[illegible]

Fig. 2

2	P	Q	R	S	T	U	W	X	Y	Z	AA	AB	AD	AE	AF	AG	AH	AI
3				★	purchase													
4			product	customer	(2) purchase and sales management													
5	mo.	da.	code	code	quantity	amount	0	product	code	customer	code	sales						
6	carryover		***	***	*****	0		0	consumption tax	purchase	sales	1	2	3	4	5	6	7
7								1	2	3	4	5	6	7	8	9	10	11
8								2	3	4	5	6	7	8	9	10	11	12
9								3	4	5	6	7	8	9	10	11	12	13
10								4	5	6	7	8	9	10	11	12	13	14
11								5	6	7	8	9	10	11	12	13	14	15
12								6	7	8	9	10	11	12	13	14	15	16
13								7	8	9	10	11	12	13	14	15	16	17
14								8	9	10	11	12	13	14	15	16	17	18
15								9	10	11	12	13	14	15	16	17	18	19
16								10	11	12	13	14	15	16	17	18	19	20
17								11	12	13	14	15	16	17	18	19	20	21
18								12	13	14	15	16	17	18	19	20	21	22
19								13	14	15	16	17	18	19	20	21	22	23
20								14	15	16	17	18	19	20	21	22	23	24
21								15	16	17	18	19	20	21	22	23	24	25
22								16	17	18	19	20	21	22	23	24	25	26
23								17	18	19	20	21	22	23	24	25	26	27
24								18	19	20	21	22	23	24	25	26	27	28
25								19	20	21	22	23	24	25	26	27	28	29
26								20	21	22	23	24	25	26	27	28	29	30
27								21	22	23	24	25	26	27	28	29	30	31
28								22	23	24	25	26	27	28	29	30	31	32
29								23	24	25	26	27	28	29	30	31	32	33
30								24	25	26	27	28	29	30	31	32	33	34
31								25	26	27	28	29	30	31	32	33	34	35
32								26	27	28	29	30	31	32	33	34	35	36
33								27	28	29	30	31	32	33	34	35	36	37
34								28	29	30	31	32	33	34	35	36	37	38
35								29	30	31	32	33	34	35	36	37	38	39
36								30	31	32	33	34	35	36	37	38	39	40
37								31	32	33	34	35	36	37	38	39	40	41
38								32	33	34	35	36	37	38	39	40	41	42
39								33	34	35	36	37	38	39	40	41	42	43
40								34	35	36	37	38	39	40	41	42	43	44
41								35	36	37	38	39	40	41	42	43	44	45
42								36	37	38	39	40	41	42	43	44	45	46
43								37	38	39	40	41	42	43	44	45	46	47
44								38	39	40	41	42	43	44	45	46	47	48
45								39	40	41	42	43	44	45	46	47	48	49
46								40	41	42	43	44	45	46	47	48	49	50
47								41	42	43	44	45	46	47	48	49	50	51
48								42	43	44	45	46	47	48	49	50	51	52
49								43	44	45	46	47	48	49	50	51	52	53
50								44	45	46	47	48	49	50	51	52	53	54
51								45	46	47	48	49	50	51	52	53	54	55
52								46	47	48	49	50	51	52	53	54	55	56
53								47	48	49	50	51	52	53	54	55	56	57
54								48	49	50	51	52	53	54	55	56	57	58
55								49	50	51	52	53	54	55	56	57	58	59
56								50	51	52	53	54	55	56	57	58	59	60
57								51	52	53	54	55	56	57	58	59	60	61
58								52	53	54	55	56	57	58	59	60	61	62
59								53	54	55	56	57	58	59	60	61	62	63
60								54	55	56	57	58	59	60	61	62	63	64
61								55	56	57	58	59	60	61	62	63	64	65
62								56	57	58	59	60	61	62	63	64	65	66
63								57	58	59	60	61	62	63	64	65	66	67
64								58	59	60	61	62	63	64	65	66	67	68
65								59	60	61	62	63	64	65	66	67	68	69
66								60	61	62	63	64	65	66	67	68	69	70
67								61	62	63	64	65	66	67	68	69	70	71
68								62	63	64	65	66	67	68	69	70	71	72
69								63	64	65	66	67	68	69	70	71	72	73
70								64	65	66	67	68	69	70	71	72	73	74
71								65	66	67	68	69	70	71	72	73	74	75
72								66	67	68	69	70	71	72	73	74	75	76
73								67	68	69	70	71	72	73	74	75	76	77
74								68	69	70	71	72	73	74	75	76	77	78
75								69	70	71	72	73	74	75	76	77	78	79
76								70	71	72	73	74	75	76	77	78	79	80
77								71	72	73	74	75	76	77	78	79	80	81
78								72	73	74	75	76	77	78	79	80	81	82
79								73	74	75	76	77	78	79	80	81	82	83
80								74	75	76	77	78	79	80	81	82	83	84
81								75	76	77	78	79	80	81	82	83	84	
82								76	77	78	79	80	81	82	83	84		
83								77	78	79	80	81	82	83	84			
84								78	79	80	81	82	83	84				
85								79	80	81	82	83	84					
86								80	81	82	83	84						
87								81	82	83	84							
88								*	82	83	84							
								*	83	84								
								*	84									
														</				

Fig. 3

1AU	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	○				③		merchandise management					
3	carryover				purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount		⊖	quantity	amount	quantity	amount	quantity	amount	@	amount
5		consumption tax	0
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
7				2								
8				3								
9				4								
10				5								
11				6								
12				7								
13				8								
14				9								
15				10								
16				11								
17				12								
18				13								
19				14								
20				15								
21				16								
22				17								
23				18								
24				19								
25				20								
26				21								
27				22								
28				23								
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36				31								
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71				66								
72				67								
73				68								
74				69								
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78				73								
79				74								
80				75								
81				76								
82				77								
83				78								
84				79								
85				80								
86				81								
87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)

Fig. 4

BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2	customer management											
3	supplier		distributor		distributor		distributor		distributor		distributor	
4	1	①	1	②	85		169		253		337	
5	2		2		86		170		254		338	
6	3		3		87		171		255		339	
7	4		4		88		172		256		340	
8	5		5		89		173		257		341	
9	6		6		90		174		258		342	
10	7		7		91		175		259		343	
11	8		8		92		176		260		344	
12	9		9		93		177		261		345	
13	10		10		94		178		262		346	
14	11		11		95		179		263		347	
15	12		12		96		180		264		348	
16	13		13		97		181		265		349	
17	14		14		98		182		266		350	
18	15		15		99		183		267		351	
19	16		16		100		184		268		352	
20	17		17		101		185		269		353	
21	18		18		102		186		270		354	
22	19		19		103		187		271		355	
23	20		20		104		188		272		356	
24	21		21		105		189		273		357	
25	22		22		106		190		274		358	
26	23		23		107		191		275		359	
27	24		24		108		192		276		360	
28	25		25		109		193		277		361	
29	26		26		110		194		278		362	
30	27		27		111		195		279		363	
31	28		28		112		196		280		364	
32	29		29		113		197		281		365	
33	30		30		114		198		282		366	
34	31		31		115		199		283		367	
35	32		32		116		200		284		368	
36	33		33		117		201		285		369	
37	34		34		118		202		286		370	
38	35		35		119		203		287		371	
39	36		36		120		204		288		372	
40	37		37		121		205		289		373	
41	38		38		122		206		290		374	
42	39		39		123		207		291		375	
43	40		40		124		208		292		376	
44	41		41		125		209		293		377	
45	42		42		126		210		294		378	
46	43		43		127		211		295		379	
47	44		44		128		212		296		380	
48	45		45		129		213		297		381	
49	46		46		130		214		298		382	
50	47		47		131		215		299		383	
51	48		48		132		216		300		384	
52	49		49		133		217		301		385	
53	50		50		134		218		302		386	
54	51		51		135		219		303		387	
55	52		52		136		220		304		388	
56	53		53		137		221		305		389	
57	54		54		138		222		306		390	
58	55		55		139		223		307		391	
59	56		56		140		224		308		392	
60	57		57		141		225		309		393	
61	58		58		142		226		310		394	
62	59		59		143		227		311		395	
63	60		60		144		228		312		396	
64	61		61		145		229		313		397	
65	62		62		146		230		314		398	
66	63		63		147		231		315		399	
67	64		64		148		232		316		400	
68	65		65		149		233		317		401	
69	66		66		150		234		318		402	
70	67		67		151		235		319		403	
71	68		68		152		236		320		404	
72	69		69		153		237		321		405	
73	70		70		154		238		322		406	
74	71		71		155		239		323		407	
75	72		72		156		240		324		408	
76	73		73		157		241		325		409	
77	74		74		158		242		326		410	
78	75		75		159		243		327		411	
79	76		76		160		244		328		412	
80	77		77		161		245		329		413	
81	78		78		162		246		330		414	
82	79		79		163		247		331		415	
83	80		80		164		248		332		416	
84	81		81		165		249		333		417	
85	82		82		166		250		334		418	
86	83		83		167		251		335			
87	84		84		168		252		336			
88	total	③	subtotal	④	subtotal	⑤	subtotal	⑥	subtotal	⑦	total	⑧

Fig. 5

IBS	BT	BW	BZ	CA	⑤	CI	CL	CN	CP
2	balance management		expense management			★ bill management ★			
3						bill payable	issued	bill receivable	accepted
4	account receivable	1	interest	21					
5			transportation						
6	account payable	2	cost	22					
7									
8	debt	3	newspaper	23					
9									
10	loan	4	stationery	24					
11									
12	owner's credit	5	communication	25					
13									
14	deposit money	6	telephone bill	26					
15									
16	bill receivable	7	insurance	27					
17									
18	bill payable	8	tax	28					
19									
20	advance	9	salary	29					
21									
22	capital subscription	10	welfare	30					
23									
24		11	business trip	31					
25			entertainment						
26		12	expense	32					
27									
28		13	car	33					
29									
30		14	oil	34					
31									
32		15	sundry	35					
33									
34		16	bad debt	36					
35									
36		17	discount	37					
37									
38		18		38					
39									
40	balance item reserved 11~18			39					
41									
42	expense item reserved 38~43			40					
43									
44				41					
45									
46				42					
47									
48				43					
49									
50	total balance	51	total expense	53					
51	last-term balance	52	today's balance	54					
52									
53				100	A+B+C+D				
54									
55				data	0				
56									
57			last term-end	term-end of this month					
58	bank	○		101	A				
59	post office	○		102	B				
60	cash	○		103	C				
61	checking	○		104	D				
62									
63	account receivable	○		105					
64	account payable	○		106					
65	sales			107					
66	purchase			108					
67	inventory	○		109					
68									
69	expense			110					
70									
71	capital	○		111					
72	owner's credit			112					
73	debt	○		113					
74	loan	○		114					
75	advance	○		115					
76	bill receivable	○		116					
77	bill payable	○		117					
78	capital asset	○		118					
79	capital subscription	○		119					
80	investment	○		120					
81	deposit	○		121					
82	allowance	○		122					
83									
84									
85									
86									
87	bill receivable accepted			123					
88	bill payable issued			124					

notice

input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)

Fig. 6

ICQ	CR	CT	CV	CW	CX	CZ	DB	DD
2	⑥ trial balance				profit and loss statement			
3								
4	CA58	bank						CX12
5	CA59	postal transfer						
6	CA60	cash						
7	CA61	checking						CA67
8	CA63	account receivable						
9		account payable		CA64				
10								
11								
12			sales		CA65			
13			purchase		CA66			
14			initial		BW67			
15		merchandise profit		CX12-CX13-CX14				
16	CA69	expense						
17								
18		capital		CA71				
19	CA72	owner's credit						
20		debt		CA73				
21	CA74	loan						
22		advance		CA75				
23	CA76	bill receivable						
24		bill payable		CA77				
25	CA78	capital asset						
26	CA79	capital subscription						
27	CA80	investment						
28		deposit money		CA81				
29		allowance		BW82				
30								
31								
32	@SUM(CR5..CR31)	total		@SUM(CW5..CW31)				
33								
34								
35								
36								
37	interest	-CA5			CT38+CW37			
38	transportation cost	-CA7			CT38+CW38			
39	newspaper	-CA9			CT39+CW39			
40	stationary	-CA11			CT40+CW40			
41	communication	-CA13			CT41+CW41			
42	telephone bill	-CA15			CT42+CW42			
43	insurance	-CA17			CT43+CW43			
44	tax	-CA19			CT44+CW44			
45	salary	-CA21			CT45+CW45			
46	welfare	-CA23			CT46+CW46			
47	business trip	-CA25			CT47+CW47			
48	entertainment expense	-CA27			CT48+CW48			
49	car	-CA29			CT49+CW49			
50	oil	-CA31			CT50+CW50			
51	sundry	-CA33			CT51+CW51			
52	bad debt	-CA35			CT52+CW52			
53	discount	-CA37			CT53+CW53			
54					+CW54+CW55			
55								
56	total	@SUM(CV37..CV55)		@SUM(CZ37..CZ55)				
57								
58	account payable	CA64			CT58+CW58			
59					+CW59+CW60			
60								
61								
62	account receivable	CA63			CT62+CW62			
63					+CW63+CW64			
64								
65								
66								
67								
68	owner's credit	CA72			CT68+CW68			
69								
70	debt	CA73			CT70+CW70+CW71			
71								
72	loan	CA74			CT72+CW72+CW73			
73								
74								
75	capital asset	CA78			CT75+CW75			
76								
77	deposit money	CW28			CT77+CW77			
78								
79	allowance/last term	CA82			CW79			
80								
81	allowance/this term				CW81			
82								
83	depreciation				CW83			
84								
85	capital	CA71			CT85+CW85			
86					+CW86+CW87			
87								
88								

CR5	bank		
CR6	postal transfer		
CR7	cash		
CR8	checking		
CX62	account receivable		
	account payable		CX58
DD8	inventory		
CX68	capital		CX85
	owner's credit		
	debt		CX70
CX72	loan		
	advance		CW22
CR23	bill receivable		
	bill payable		CW24
CX75	capital asset		
CR26	capital subscription		
CR27	investment		
	deposit money		CX77
	allowance		BW82
DD12	refund	allowance	carryover
			CZ12
DD15	profit and loss		
@SUM(CZ22..CZ48)	total	@SUM(DD22..DD48)	

CZ32	capital		DD31
	owner's credit		
	deposit money		DD41
CZ47	profit and loss		
	next term capital	DD55-CZ59-CZ56+DD57	

CV37	interest	-CA5	CT38+CW37
CV38	transportation cost	-CA7	CT38+CW38
CV39	newspaper	-CA9	CT39+CW39
CV40	stationary	-CA11	CT40+CW40
CV41	communication	-CA13	CT41+CW41
CV42	telephone bill	-CA15	CT42+CW42
CV43	insurance	-CA17	CT43+CW43
CV44	tax	-CA19	CT44+CW44
CV45	salary	-CA21	CT45+CW45
CV46	welfare	-CA23	CT46+CW46
CV47	business trip	-CA25	CT47+CW47
CV48	entertainment expense	-CA27	CT48+CW48
CV49	car	-CA29	CT49+CW49
CV50	oil	-CA31	CT50+CW50
CV51	sundry	-CA33	CT51+CW51
CV52	bad debt	-CA35	CT52+CW52
CV53	discount	-CA37	CT53+CW53
CV54			+CW54+CW55
CV55	total	@SUM(CV37..CV55)	@SUM(CZ37..CZ55)
CV56	account payable	CA64	CT58+CW58
CV57			+CW59+CW60
CV58			
CV59			
CV60	account receivable	CA63	CT62+CW62
CV61			+CW63+CW64
CV62			
CV63			
CV64			
CV65			
CV66			
CV67			
CV68	owner's credit	CA72	CT68+CW68
CV69			
CV70	debt	CA73	CT70+CW70+CW71
CV71			
CV72	loan	CA74	CT72+CW72+CW73
CV73			
CV74			
CV75	capital asset	CA78	CT75+CW75
CV76			
CV77	deposit money	CW28	CT77+CW77
CV78			
CV79	allowance/last term	CA82	CW79
CV80			
CV81	allowance/this term		CW81
CV82			
CV83	depreciation		CW83
CV84			
CV85	capital	CA71	CT85+CW85
CV86			+CW86+CW87
CV87			
CV88			

Fig. 7

IDF	DG	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
2												
3												
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⑦ income tax return on blue form (taxation office: form)

profit and loss statement

title			settled amount	title			settled amount	title			settled amount
sales amount			DD5	depreciation			CZ13	allowance for bad debt			DD12
initial inventory			CZ7	employee benefits and welfare			CT46				36
purchase			CZ6	salary and wage			CT45				37
total			DJ11+DJ12	interest discount			CX37				38
closing inventory			DD8	land and house rents			22	total			DR9
deducted cost			DJ13+DJ14	bad debt			CX52	wage of family employee			40
balance			DJ9+DJ15	discount			CX53	allowance for bad debt			CZ12
tax and public charge			CT44				25				42
packing and transportation costs			CT38				26				43
water line and newspaper			CT39				27				44
traveling expenses			CT47				28	total			DR15
communication			CT41	car			CT49	income before deduction for blue return			DN25+DR13-DR19
ad and telephone			CT42	oil			CT50	deduction for blue return			47
reception and company			CT48	sundry			CX51	income			DR20
property insurance			CT43	total			*				
repair			CT40	balance			DJ16-DN24				
consumable and stationary			CT40								

* @SUM(DP9..DP23)+@SUM(DL17..DL26)

BALANCE SHEET

ASSET			liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	BW60	CZ24	bill payable	BW77	DD37
CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
TIME DEPOSIT			loan	BW73	DD33
OTHER DEPOSIT	BW59	CZ23	amount outstanding		
BILL RECEIVABLE	BW76	CZ36	advance received	BW75	DD35
ACCOUNT RECEIVABLE	BW63	CZ27	deposit received	BW81	DD41
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	BW67	CZ30			
ADVANCE PAYMENT					
LOAN	BW74	CZ34			
BUILDING					
BUILDING FACILITY					
MACHINERY			bond special account		
VEHICLE			allowance for bad debt	BW82	DD42
TOOL AND INSTRUMENT FIXTURES			carry-back		-CZ43
REAL ESTATE			carry-over		DD43
MARK - SUBTOTAL	BW78	CZ38			
CAPITAL SUBSCRIPTION	BW79	CZ39			
INVESTMENT	BW80	CZ40			
CAPITAL REDUCTION			owner's debit	-----	
owner's credit	-----	CZ32	capital invested	BW71	DP55
total	@SUM(DJ35..DJ55)	@SUM(DL35..DL55)	income before deduction for blue return		-CZ47
			total	@SUM(DP35..DP56)	@SUM(DR35..DR56)

calculation of next capital invested

DL56	capital invested	DR55
	owner's credit	
	owner's debit	DR54
	income before deduction for blue return	DR56
	capital reduction and increase	DR40
	next capital invested	DR63+DR65+DR67-DR64+DR69

BI	BE	EA
business analysis		

DT	DU	DW	DY	DZ	EA	EC	EE	F	EG
(8) business analysis									
①	profit ratio of capital	$\frac{\text{current income (yearly)}}{\text{capital}}$	upper 8	middle 5	lower 3	DR56 DR55			summary
2	assessed percentage of classification of assets to total assets	$\frac{\text{capital asset}}{\text{total capital}}$	20	40	90	DL51 DR57			◆This table reveals cumulative numerals. not yearly ones.
3	net worth ratio	$\frac{\text{net worth}}{\text{total capital}}$	80	35	20	DD31+DD42 EC8			
④	fixed assets ratio	$\frac{\text{capital asset}}{\text{net worth}}$	50	180	250	EC7 EC10			◆Therefore, it is proper to see at the end of the year.
⑤	liquid ratio	$\frac{\text{floating asset}}{\text{floating debt}}$	200	70	40	@SUM(DL35..DL44) DR57-DR55			
6	ratio of operating profit to net sales	$\frac{\text{operating profit}}{\text{net sales}}$	7	5	3	DI16 DJ9			◆The ratio criteria are not absolute. Set your criteria.
7	ratio of declared profit to net sales	$\frac{\text{declared profit}}{\text{net sales}}$	6	4	2	DR23 DJ9			
8	ratio of current income to net sales	$\frac{\text{current income}}{\text{net sales}}$	4	2	1	DR23 DJ9			
9	turnover of total capital	$\frac{\text{net sales (yearly)}}{\text{total capital}}$	2.5	1.8	1.2	DI9 DR57			
⑩	sales growth rate	$\frac{\text{current net sales}}{\text{previous net sales}}$	1.05	1	0.8	DI9 additional entry			

Fig. 9(a)

1A	B	C	D	E	FG	H	I	J	K	L	M
2	set range for printing and spreading								1 account receivable	21 interest	31 business trip
3	(1)	-	1	A	1 - M 88	(3)	AL 1 - AX 88		2 account payable	22 transportation cost	32 entertainment
4	(1)	-	2	A	91 - M 178	(4)	BA 1 - BR 88		3 debt	23 newspaper	33 expense
5	(1)	-	3	A	181 - M 268	(5)	BS 1 - CP 88		4 loan	24 stationery	34 car
6	(1)	-	4	A	271 - M 358	(6)	CQ 1 - DE 88		5 owner's credit	25 communication	35 oil
7	(1)	-	5	A	361 - M 448	(7)	DF 1 - DR 88		6 deposit money	26 telephone bill	36 sundry
8	(1)	-	6	A	451 - M 538	(8)	DS 1 - EG 88		7 bill receivable	27 insurance	37 bad debt
9	(1)	-	6	A	451 - M 538	(8)	DS 1 - EG 88		8 bill payable	28 tax	37 discount
10	(2)		0	1 - AI 88					9 advance	29 salary	
11									10 capital subscription	30 welfare	
12	①-1 financial management										
13	yr.	mo.	da.	summary	*	bank	post office	cash	checking		balance
14	11	1	1	carryover	*	1,000,000	5,000,000	30,000,000	20,000,000		56,000,000
15					1 *						
16					2 *						
17					3 *						
18					4 *						
19					5 *						
20					6 *						
21					7 *						
22					8 *						
23					9 *						
24					10 *						
25					21 *						
26					22 *						
27					23 *						
28					24 *						
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88				total	*	1,000,000	5,000,000	30,000,000	20,000,000	0	56,000,000

code table for
account title

Fig. 9(b)

[illegible]

Fig. 10

10	P	Q	R	S	T	U	W	X	Y	Z	A	AB	AD	AE	AF	AG	AH	AI
2					★	purchase			(2)	purchase and sales management						★	sales	
3					product	customer			product code	customer code						product	customer	
4	mo. da.	code	code	code	quantity	amount			0	consumption tax						mo. da.	code	code
5	carryover	***	***	***	*****	0			1	notebook	1					carryover	***	***
6	1	5	1	2	2000	1,000,000			2	ruler	2	Fuji Stationary	2			1	10	3
7			0	2	50,000				3	ball-point pen	3	Asahi Commercial Co.	3					0
8		7	2	3	4000	800,000			4	paper holder	4		4				12	4
9			0	3	40,000				5		5		5	commercial				0
10									6		6		6	co.				7
11									7		7		7	American				
12									8		8		8					
13									9		9		9					
14									10		10		10					
15									11		11		11					
16									12		12		12					
17									13		13		13					
18									14		14		14					
19									15		15		15					
20									16		16		16					
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25									21		21		21					
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29									25		25		25					
30									26		26		26					
31									27		27		27					
32									28		28		28					
33									29		29		29					
34									30		30		30					
35									31		31		31					
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46									42		42		42					
47									43		43		43					
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49									45		45		45					
50									46		46		46					
51									47		47		47					
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85									81		81		81					
86									82		82		82					
87									83		83		83					
88									84		84		84					
												</						

Fig. 11

1AI	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	(3) merchandise management											
3	carryover				purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	(a)	amount
5		0	consumption tax	0		90,000		1,000,000		910,000		
6	20,000	10,000,000	notebook	1	2,000	1,000,000	0	0	22,000	-11,000,000	500	
7	20,000	4,000,000	ruler	2	4,000	800,000	0	0	24,000	-4,800,000	200	11,000,000
8	75,000	6,000,000	ball-point pen	3	0	0	50,000	5,000,000	25,000	-1,000,000	80	4,800,000
9	50,000	20,000,000	paper holder	4	0	0	30,000	15,000,000	20,000	-5,000,000	400	2,000,000
10				5	0	0	0	0			90	8,000,000
11				6	0	0	0	0			65	
12				7	0	0	0	0			3	
13				8	0	0	0	0			36	
14				9	0	0	0	0			15	
15				10	0	0	0	0			60	
16				11	0	0	0	0			21	
17				12	0	0	0	0			80	
18				13	0	0	0	0			30	
19				14	0	0	0	0			170	
20				15	0	0	0	0				
21				16	0	0	0	0				
22				17	0	0	0	0			30	
23				18	0	0	0	0			40	
24				19	0	0	0	0			50	
25				20	0	0	0	0			20	
26				21	0	0	0	0			40	
27				22	0	0	0	0				
28				23	0	0	0	0			1.6	
29				24	0	0	0	0			3	
30				25	0	0	0	0			3.6	
31				26	0	0	0	0			4.3	
32				27	0	0	0	0			4.6	
33				28	0	0	0	0			4.6	
34				29	0	0	0	0			4.95	
35				30	0	0	0	0			2.5	
36				31	0	0	0	0			4.5	
37				32	0	0	0	0				
38				33	0	0	0	0			4.4	
39				34	0	0	0	0			2.15	
40				35	0	0	0	0			1.1	
41				36	0	0	0	0			5.9	
42				37	0	0	0	0			4.7	
43				38	0	0	0	0			12	
44				39	0	0	0	0			1.2	
45				40	0	0	0	0			180	
46				41	0	0	0	0			180	
47				42	0	0	0	0			150	
48				43	0	0	0	0			600	
49				44	0	0	0	0			750	
50				45	0	0	0	0			750	
51				46	0	0	0	0			32	
52				47	0	0	0	0			31	
53				48	0	0	0	0			31	
54				49	0	0	0	0			1.7	
55				50	0	0	0	0			3	
56				51	0	0	0	0			6.5	
57				52	0	0	0	0			270	
58				53	0	0	0	0			300	
59				54	0	0	0	0			300	
60				55	0	0	0	0			15	
61				56	0	0	0	0			10	
62				57	0	0	0	0			10	
63				58	0	0	0	0			2.7	
64				59	0	0	0	0			4.8	
65				60	0	0	0	0			4.8	
66				61	0	0	0	0			60	
67				62	0	0	0	0			150	
68				63	0	0	0	0				
69				64	0	0	0	0				
70				65	0	0	0	0				
71				66	0	0	0	0				
72				67	0	0	0	0				
73				68	0	0	0	0				
74				69	0	0	0	0				
75				70	0	0	0	0				
76				71	0	0	0	0				
77				72	0	0	0	0				
78				73	0	0	0	0				
79				74	0	0	0	0				
80				75	0	0	0	0				
81				76	0	0	0	0				
82				77	0	0	0	0				
83				78	0	0	0	0				
84				79	0	0	0	0				
85				80	0	0	0	0				
86				81	0	0	0	0				
87												
88	165,000	40,000,000		total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000		25,800,000

Fig. 12

BA	BB	BC	BE	BF	BH	BI	BL	BN	BO	BQ	BR	
2			(4)		customer management							
3	Ⓐ	supplier	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor
4	1	0	1	0	85	0	169	0	253	0	337	0
5	2	1050000	2	0	86	0	170	0	254	0	338	0
6	3	840000	3	0	87	0	171	0	255	0	339	0
7	4	0	4	0	88	0	172	0	256	0	340	0
8	5	0	5	5250000	89	0	173	0	257	0	341	0
9	6	0	6	0	90	0	174	0	258	0	342	0
10	7	0	7	15750000	91	0	175	0	259	0	343	0
11	8	0	8	0	92	0	176	0	260	0	344	0
12	9	0	9	0	93	0	177	0	261	0	345	0
13	10	0	10	0	94	0	178	0	262	0	346	0
14	11	0	11	0	95	0	179	0	263	0	347	0
15	12	0	12	0	96	0	180	0	264	0	348	0
16	13	0	13	0	97	0	181	0	265	0	349	0
17	14	0	14	0	98	0	182	0	266	0	350	0
18	15	0	15	0	99	0	183	0	267	0	351	0
19	16	0	16	0	100	0	184	0	268	0	352	0
20	17	0	17	0	101	0	185	0	269	0	353	0
21	18	0	18	0	102	0	186	0	270	0	354	0
22	19	0	19	0	103	0	187	0	271	0	355	0
23	20	0	20	0	104	0	188	0	272	0	356	0
24	21	0	21	0	105	0	189	0	273	0	357	0
25	22	0	22	0	106	0	190	0	274	0	358	0
26	23	0	23	0	107	0	191	0	275	0	359	0
27	24	0	24	0	108	0	192	0	276	0	360	0
28	25	0	25	0	109	0	193	0	277	0	361	0
29	26	0	26	0	110	0	194	0	278	0	362	0
30	27	0	27	0	111	0	195	0	279	0	363	0
31	28	0	28	0	112	0	196	0	280	0	364	0
32	29	0	29	0	113	0	197	0	281	0	365	0
33	30	0	30	0	114	0	198	0	282	0	366	0
34	31	0	31	0	115	0	199	0	283	0	367	0
35	32	0	32	0	116	0	200	0	284	0	368	0
36	33	0	33	0	117	0	201	0	285	0	369	0
37	34	0	34	0	118	0	202	0	286	0	370	0
38	35	0	35	0	119	0	203	0	287	0	371	0
39	36	0	36	0	120	0	204	0	288	0	372	0
40	37	0	37	0	121	0	205	0	289	0	373	0
41	38	0	38	0	122	0	206	0	290	0	374	0
42	39	0	39	0	123	0	207	0	291	0	375	0
43	40	0	40	0	124	0	208	0	292	0	376	0
44	41	0	41	0	125	0	209	0	293	0	377	0
45	42	0	42	0	126	0	210	0	294	0	378	0
46	43	0	43	0	127	0	211	0	295	0	379	0
47	44	0	44	0	128	0	212	0	296	0	380	0
48	45	0	45	0	129	0	213	0	297	0	381	0
49	46	0	46	0	130	0	214	0	298	0	382	0
50	47	0	47	0	131	0	215	0	299	0	383	0
51	48	0	48	0	132	0	216	0	300	0	384	0
52	49	0	49	0	133	0	217	0	301	0	385	0
53	50	0	50	0	134	0	218	0	302	0	386	0
54	51	0	51	0	135	0	219	0	303	0	387	0
55	52	0	52	0	136	0	220	0	304	0	388	0
56	53	0	53	0	137	0	221	0	305	0	389	0
57	54	0	54	0	138	0	222	0	306	0	390	0
58	55	0	55	0	139	0	223	0	307	0	391	0
59	56	0	56	0	140	0	224	0	308	0	392	0
60	57	0	57	0	141	0	225	0	309	0	393	0
61	58	0	58	0	142	0	226	0	310	0	394	0
62	59	0	59	0	143	0	227	0	311	0	395	0
63	60	0	60	0	144	0	228	0	312	0	396	0
64	61	0	61	0	145	0	229	0	313	0	397	0
65	62	0	62	0	146	0	230	0	314	0	398	0
66	63	0	63	0	147	0	231	0	315	0	399	0
67	64	0	64	0	148	0	232	0	316	0	400	0
68	65	0	65	0	149	0	233	0	317	0	401	0
69	66	0	66	0	150	0	234	0	318	0	402	0
70	67	0	67	0	151	0	235	0	319	0	403	0
71	68	0	68	0	152	0	236	0	320	0	404	0
72	69	0	69	0	153	0	237	0	321	0	405	0
73	70	0	70	0	154	0	238	0	322	0	406	0
74	71	0	71	0	155	0	239	0	323	0	407	0
75	72	0	72	0	156	0	240	0	324	0	408	0
76	73	0	73	0	157	0	241	0	325	0	409	0
77	74	0	74	0	158	0	242	0	326	0	410	0
78	75	0	75	0	159	0	243	0	327	0	411	0
79	76	0	76	0	160	0	244	0	328	0	412	0
80	77	0	77	0	161	0	245	0	329	0	413	0
81	78	0	78	0	162	0	246	0	330	0	414	0
82	79	0	79	0	163	0	247	0	331	0	415	0
83	80	0	80	0	164	0	248	0	332	0	416	0
84	81	0	81	0	165	0	249	0	333	0	417	0
85	82	0	82	0	166	0	250	0	334	0	418	0
86	83	0	83	0	167	0	251	0	335	0		
87	84	0	84	0	168	0	252	0	336	0		
88	total	1890000	①total	21000000	②total	0	③total	0	④total	0	⑤total	21000000

Fig. 13

[illegible]

Fig. 14

ICQ	CR	CT	CV	CW	CX	CZ	DB	DD
2	⑥ trial balance				profit and loss statement			
3								
4								
5	6,000,000	bank					sales	21,000,000
6	3,000,000	postal transfer					purchase	
7	28,350,000	cash					initial	
8	21,500,000	checking					inventory	25,800,000
9	63,500,000	account receivable						
10		account payable		16,890,000			150,000	expense
11								
12					21,000,000			
13					1,890,000			
14					40,000,000			
15		merchandise profit		-20,890,000				
16	350,000	expense					0 carryover	allowance refund 0
17							0	depreciation
18		capital		148,000,000				
19	0	owner's credit						
20		debt		16,500,000				
21	14,300,000	loan						
22		advance		0				
23	2,500,000	bill receivable						
24		bill payable		3,000,000				
25	24,000,000	capital asset						
26	0	capital subscription						
27	0	investment						
28		deposit money		0				
29		allowance		0				
30								
31								
32	163,500,000	total		163,500,000				
33								
34								
35								
36								
37	interest	0			0			
38	transportation cost	0			0			
39	newspaper	0			0			
40	stationary	0			0			
41	communication	0			0			
42	telephone bill	0			0			
43	insurance	0			0			
44	tax	0			0			
45	salary	0			0			
46	welfare	0			0			
47	business trip	150,000			150,000			
48	entertainment expense	200,000		-200,000	0			
49	car	0			0			
50	oil	0			0			
51	sundry	0			0			
52	bad debt	0			0			
53	discount	0			0			
54								
55								
56	total	350,000			150,000			
57								
58	account payable	16,890,000			16,890,000			
59								
60								
61								
62	account receivable	63,500,000			63,500,000			
63								
64								
65								
66								
67								
68	owner's credit	0		200,000	200,000			
69								
70	debt	16,500,000			16,500,000			
71								
72	loan	14,300,000			14,300,000			
73								
74								
75	capital asset	24,000,000			24,000,000			
76								
77	deposit money	0			0			
78								
79	allowance/last term	0			0			
80								
81	allowance/this term				0			
82								
83	depreciation				0			
84								
85	capital	148,000,000			148,000,000			
86								
87								
88								

1,890,000		sales		21,000,000
40,000,000		purchase		
		initial		
		inventory		25,800,000
150,000		expense		
0	carryover	allowance	refund	0
0		depreciation		
		profit and loss		-4,760,000
42,040,000		total		42,040,000

balance sheet			
6,000,000	bank		
3,000,000	postal transfer		
28,350,000	cash		
21,500,000	checking		
63,500,000	account receivable		
	account payable		16,890,000
25,800,000	inventory		
	capital		148,000,000
200,000	owner's credit		
	debt		16,500,000
14,300,000	loan		
	advance		0
2,500,000	bill receivable		
	bill payable		3,000,000
24,000,000	capital asset		
0	capital subscription		
0	investment		
	deposit money		0
	allowance		0
0	refund	allowance	carryover 0
-4,760,000	profit and loss		
184,390,000	total		184,390,000

profit and loss disposition			
	capital		148,000,000
200,000	owner's credit		
	deposit money		0
-4,760,000	profit and loss		
	next term capital		152,560,000

Fig. 15

IDF	DG	DH	DI	DJ	DK	DL	DM	DN	DI	DP	DQ	DR
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⑦ income tax return on blue form (taxation office: form)

profit and loss statement

title		settled amount	title		settled amount	title		settled amount
sales amount	1	21,000,000	depreciation	18	0	allowance for bad debt	35	0
initial inventory	2	40,000,000	employee benefits and welfare	19	0		36	
purchase	3	1,890,000	salary and wage	20	0		37	
total	4		interest discount	21	0		38	
closing inventory	5	25,800,000	land and house rents	22		total	39	0
deducted cost	6	16,090,000	bad debt	23	0	wage of family employee	40	
balance	7	4,910,000	discount	24	0	allowance for bad debt	41	0
tax and public charge	8	0		25			42	
packing and transportation costs	9	0		26			43	
water line and newspaper	10	0		27			44	
traveling expenses	11	150,000		28		total	45	0
communication	12	0		29		income before deduction for blue return	46	4,560,000
ad and telephone	13	0	car	30	0	deduction for blue return	47	
reception and company	14	200,000	oil	31	0			
property insurance	15	0	sundry	32	0	income	48	4,560,000
repair	16		total	33	350,000			
consumable and stationary	17	0	balance	34	4,560,000			

BALANCE SHEET

ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	30,000,000	28,350,000	bill payable	0	3,000,000
CURRENT DEPOSIT	21,000,000	27,500,000	account payable	20,000,000	16,890,000
TIME DEPOSIT			loan	15,000,000	16,500,000
OTHER DEPOSIT	5,000,000	3,000,000	amount outstanding		
BILL RECEIVABLE	0	2,500,000	advance received	0	0
ACCOUNT RECEIVABLE	50,000,000	63,500,000	deposit received	0	0
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	40,000,000	25,800,000			
ADVANCE PAYMENT					
LOAN	13,000,000	14,300,000			
- BUILDING					
- BUILDING FACILITY					
- MACHINERY			bond special account		
- VEHICLE			allowance for bad debt	0	0
- TOOL AND INSTRUMENT FIXTURES			carry-back		0
- REAL ESTATE			carry-over		0
MARK - SUBTOTAL	24,000,000	24,000,000			
CAPITAL SUBSCRIPTION	0	0			
INVESTMENT	0	0			
CAPITAL REDUCTION			owner's debit	-----	
owner's credit	-----	200,000	capital invested	148,000,000	148,000,000
total	183,000,000	189,150,000	income before deduction for blue return		4,760,000
			total	183,000,000	189,150,000

calculation of next capital invested

	capital invested	148,000,000
200,000	owner's credit	
	owner's debit	0
	income before deduction for blue return	4,760,000
	capital reduction and increase	0
	next capital invested	152,560,000

